

Reciprocal - Non-Reciprocal Tax Rate Reference Chart

July 2006

Non-residents may not claim the "out-of-state" buyer exemption (Section 5, Box A of Form ST-556, Sales Tax Transaction Return) on purchases of motor vehicles or trailers that will be titled in a state that does not give Illinois residents an "out-of-state" buyer exemption on their purchases in that state of motor vehicles or trailers that will be titled in Illinois (i.e., there is no reciprocal exemption).

The chart below lists each state. It shows whether or not you must collect tax and, if so, the rate that you must use to compute tax due. Rates are subject to change. The information appearing below is current as of the date this chart was printed. We will review this information each January 1 and each July 1. Please refer to our web site for the most current information. Reporting instructions are outlined in Informational Bulletins FY2005-13 and FY2006-11.

| State | Two-letter state abbreviation | Must I collect tax? | Tax rate you must use (percent) |
|----------------------|-------------------------------|---------------------|---|
| Alabama | AL | No | Exempt |
| Alaska | AK | No | Exempt |
| Arizona | AZ | Yes | 5.60 |
| Arkansas | AR | No | Exempt |
| California | CA | Yes | 6.25 |
| Colorado | CO | No | Exempt |
| Connecticut | CT | No | Exempt |
| Delaware | DE | No | Exempt |
| District of Columbia | DC | No | Exempt |
| Florida | FL | Yes | 6.00 |
| Georgia | GA | No | Exempt |
| Hawaii | HI | Yes | 4.00 |
| Idaho | ID | No | Exempt |
| Indiana | IN | Yes | 6.00 (RV's & Cargo Trailers are exempt) |
| Iowa | IA | No | Exempt |
| Kansas | KS | No | Exempt |
| Kentucky | KY | No | Exempt |
| Louisiana | LA | No | Exempt |
| Maine | ME | No | Exempt |
| Maryland | MD | No | Exempt |
| Massachusetts | MA | Yes | 5.00 |
| Michigan | MI | Yes | 6.00 |

| State | Two-letter state abbreviation | Must I collect tax? | Tax rate you must use (percent) |
|----------------|-------------------------------|---------------------|---------------------------------|
| Minnesota | MN | No | Exempt |
| Mississippi | MS | No | Exempt |
| Missouri | MO | No | Exempt |
| Montana | MT | No | Exempt |
| Nebraska | NE | No | Exempt |
| Nevada | NV | No | Exempt |
| New Hampshire | NH | No | Exempt |
| New Jersey | NJ | No | Exempt |
| New Mexico | NM | No | Exempt |
| New York | NY | No | Exempt |
| North Carolina | NC | No | Exempt |
| Ohio | OH | No | Exempt |
| Oklahoma | OK | No | Exempt |
| Oregon | OR | No | Exempt |
| Pennsylvania | PA | No | Exempt |
| Rhode Island | RI | No | Exempt |
| South Carolina | SC | Yes | 5.00, up to a maximum of \$300 |
| South Dakota | SD | No | Exempt |
| Tennessee | TN | No | Exempt |
| Texas | TX | No | Exempt |
| Utah | UT | No | Exempt |
| Vermont | VT | No | Exempt |
| Virginia | VA | No | Exempt |
| Washington | WA | No | Exempt |
| West Virginia | WV | No | Exempt |
| Wisconsin | WI | No | Exempt |
| Wyoming | WY | No | Exempt |